

1998 MONTANA SMALL BUSINESS CORPORATION TAX RETURN

MONTANA
Form CLT-4S
Rev. 8/98

Check if Applicable: <input type="checkbox"/> Initial Return <input type="checkbox"/> Final Return <input type="checkbox"/> Multistate Corporation	Name _____ Address _____ City _____ State _____ Zip + 4 _____	FEIN: _____ Federal Business Code: _____ Incorporated in State of: _____ Date: _____ Date Qualified in Montana: _____
Reporting Method: Cash _____ Accrual _____ Other (please specify) _____		
1. Ordinary income (loss) from trade or business activities (FORM 1120S, page 1, line 21)		1
2. Net income (loss) from rental real estate activities		2
3. (a) Gross income from other rental activities 3(a) _____		
(b) Expenses from other rental activities (attach schedule) 3(b) _____		
Net income (loss) from other rental activities. (subtract line 3b from line 3a)		3
4. Portfolio income (loss):		
(a) Interest income 4(a) _____		
(b) Dividend income 4(b) _____		
(c) Royalty income 4(c) _____		
(d) Net short-term capital gain/(loss) (attach Federal Schedule D) 4(d) _____		
(e) Net long-term capital gain/(loss) (attach Federal Schedule D) 4(e) _____		
(f) Other portfolio income 4(f) _____		
Total Portfolio Income		4
5. Net gain (loss) under section 1231 (other than due to casualty or theft) (attach Form 4797)		5
6. Other income		6
7. Total lines 1 through 6		7
8. Charitable contributions (attach schedule)		8
9. Section 179 expense deduction (attach Form 4562)		9
10. Deductions related to portfolio income/(loss) (you must itemize)		10
11. Other deductions (attach schedule)		11
12. Total lines 8 through 11		12
13. Add: (a) Taxes bases on income or profits 13(a) _____		
(b) Federal tax exempt interest 13(b) _____		
(c) Other additions (ATTACH DETAILED BREAKDOWN) 13(c) _____		
Total Montana Additions to Income		13
14. LESS: Montana Reductions (ATTACH DETAILED BREAKDOWN)		14
15. Income taxable to shareholders (line 7 - line 12 + line 13 - line 14)		15
16. Multistate Taxpayers: line 15 X _____ % from Schedule K, line 5		16
17. Multistate Taxpayers: income allocated directly to Montana		17

For years beginning after December 31, 1996 there is no longer a \$10 fee for filing the Montana CLT-4S

☐ Check here, if you DO NOT need the Montana Small Business Corporation Tax Return and Instructions sent to you next year.

ATTACH REMITTANCE PAYABLE TO DEPARTMENT OF REVENUE

A COPY OF YOUR FEDERAL FORM 1120S MUST BE ATTACHED

Schedule K

Apportionment Factors for Multistate Taxpayers

A. EVERYWHERE

B. MONTANA

C. FACTOR

1. Property Factor:

Use average value for real and tangible personal property:

(B divided by A = C)

Land			
Buildings			
Machinery			
Equipment			
Furniture and fixtures			
Inventories			
Supplies and other			
Rents X 8			
TOTAL Property			%

2. Payroll Factor:

Compensation of officers			
Salaries and wages			
Payroll included in:			
Cost of goods sold			
Repairs			
Other deductions			
TOTAL Payroll			%

3. Sales (Gross Receipts) Factor:

Gross sales, less returns			
Other (attach schedule)			
TOTAL Sales			%

4. Sum of Factors (add lines 1, 2, and 3)

%

5. APPORTIONMENT FACTOR (1/3 of line 4; if less than 3 factors exist, see instructions)

%

(Enter here and on line 16, page 1)

Shareholder Information (See Page 1 of Instructions):

NAME	SOCIAL SECURITY #
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	

DECLARATION

The return must be signed by one of the following: president, vice-president, treasurer, assistant treasurer, or chief accounting officer.

I, the undersigned officer of the corporation for which this return is made, hereby declare that this return; including all accompanying schedules and statements; is to the best of my knowledge and belief, a true, correct and complete return, made in good faith for the income period stated, pursuant to the Montana Corporation License Tax law and Regulation.

Signature of officer

Date

Name of person or firm preparing return

Date

Title

Telephone number

Address and Zip Code

Telephone number